

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Kankakee Valley School Corp (3785)**

Kankakee Valley School Corp (3785)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$9,299,804	\$9,476,489	\$9,608,553	\$9,449,239	0%	-2%
Group Health Insurance (222)	\$1,992,631	\$1,926,511	\$1,893,708	\$1,860,925	-2%	-2%
Noncertified Salaries (120)	\$1,470,295	\$1,382,942	\$1,398,760	\$1,428,669	-1%	2%
Computer Hardware (741)	\$297,091	\$1,042,424	\$527,286	\$866,682	31%	64%
Social Security-Certified Employee Retirement (212)	\$681,024	\$691,775	\$692,546	\$683,569	0%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$461,250	\$502,045	\$541,033	\$588,160	6%	9%
Purchased Property Services; Repairs and Maintenance Services (430)	\$367,081	\$436,915	\$469,745	\$480,214	7%	2%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$118,193	\$124,363	\$220,754	\$254,904	21%	15%
Textbooks (630)	\$89,112	\$645,503	\$106,761	\$204,507	23%	92%
Operational Supplies (611)	\$245,356	\$275,022	\$208,288	\$195,381	-6%	-6%
Pre-2008 object code - temporary salaries (header) (130)	\$121,221	\$130,004	\$145,024	\$139,365	4%	-4%
Social Security-Noncertified Employee Retirement (211)	\$126,315	\$126,170	\$126,806	\$133,933	1%	6%
Other Employee Benefits (241 to 290)	\$125,619	\$119,519	\$127,759	\$126,863	0%	-1%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$72,871	\$115,478	\$65,637	\$125,442	15%	91%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$142,370	\$147,198	\$132,632	\$116,677	-5%	-12%
Group Life Insurance (221)	\$60,483	\$71,253	\$81,542	\$90,647	11%	11%
Workers Compensation Insurance (225)	\$28,300	\$36,291	\$104,337	\$79,128	29%	-24%
Other General Supplies (615, 660 to 689)	\$76,565	\$77,952	\$71,020	\$70,226	-2%	-1%
Library Books (640)	\$66,674	\$55,477	\$45,288	\$49,730	-7%	10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$40,703	\$41,443	\$40,964	\$41,188	0%	1%
Technology Related Professional Development (748)	\$14,381	\$17,226	\$30,300	\$34,739	25%	15%
Dues and Fees (810)	\$0	\$0	\$12,961	\$13,032	N/A	1%
Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$5,970	\$5,899	\$0	\$12,865	21%	N/A
Travel (580)	\$8,995	\$11,683	\$9,018	\$12,388	8%	37%
Connectivity (744)	\$3,828	\$21,982	\$5,757	\$7,467	18%	30%
Periodicals (650)	\$5,635	\$3,002	\$8,043	\$5,423	-1%	-33%
Purchased Professional and Technnical Instruction Services (311)	\$1,778	\$2,016	\$3,700	\$4,582	27%	24%
Other Purchased Professional and Technical Services (319)	\$6,800	\$7,612	\$5,110	\$4,139	-12%	-19%
Equipment (730)	\$1,072	\$2,849	\$9,183	\$2,570	24%	-72%
Purchased Property Services; Rentals (440)	\$3,619	\$0	\$1,500	\$1,750	-17%	17%
Gasoline and Lubricants (613)	\$218	\$293	\$327	\$203	-2%	-38%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$72	\$46	N/A	-36%
Unemployment compensation (230)	\$31,309	\$18,390	\$17,194	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$12,331	\$0	\$0	\$0	-100%	N/A
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$67,815	\$0	N/A	-100%

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Other Technology Hardware (746)	\$282	\$0	\$0	\$0	-100%	N/A
Terminal Leave (125)	\$0	\$0	\$1,050	\$0	N/A	-100%
Student Academic Achievement Total	\$15,979,175	\$17,515,727	\$16,780,471	\$17,084,654	2%	2%
Student Instructional Support						
Certified Salaries (110)	\$1,218,466	\$1,219,300	\$1,226,685	\$1,260,989	1%	3%
Noncertified Salaries (120)	\$462,015	\$470,735	\$458,053	\$450,197	-1%	-2%
Group Health Insurance (222)	\$247,368	\$202,468	\$183,884	\$180,750	-8%	-2%
Social Security-Certified Employee Retirement (212)	\$91,927	\$89,058	\$89,175	\$91,468	0%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$75,939	\$77,448	\$77,223	\$79,189	1%	3%
Other Purchased Professional and Technical Services (319)	\$69,048	\$32,952	\$27,896	\$54,363	-6%	95%
Social Security-Noncertified Employee Retirement (211)	\$34,878	\$35,486	\$34,365	\$32,469	-2%	-6%
Other Employee Benefits (241 to 290)	\$27,373	\$21,583	\$26,081	\$22,073	-5%	-15%
Operational Supplies (611)	\$15,170	\$17,899	\$18,404	\$18,707	5%	2%
Purchased Professional and Technical Pupil Services (313)	\$1,390	\$22,034	\$16,320	\$17,802	89%	9%
Group Life Insurance (221)	\$8,709	\$10,033	\$11,681	\$13,103	11%	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$11,683	\$11,497	\$10,800	\$12,080	1%	12%
Postage and Postage Machine Rental (532)	\$11,466	\$7,695	\$8,516	\$11,476	0%	35%
Travel (580)	\$3,298	\$9,577	\$6,152	\$6,869	20%	12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,310	\$5,451	\$5,589	\$5,415	0%	-3%
Dues and Fees (810)	\$3,516	\$3,210	\$4,125	\$3,875	2%	-6%
Workers Compensation Insurance (225)	\$1,400	\$1,400	\$13,039	\$3,486	26%	-73%
Purchased Professional and Technical Data Processing Services (316)	\$206	\$235	\$0	\$1,778	71%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$7,789	\$3,664	\$3,375	\$452	-51%	-87%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$438	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$3,930	\$1,615	\$0	N/A	-100%
Student Instructional Support Total	\$2,297,387	\$2,245,656	\$2,222,977	\$2,266,541	0%	2%
Overhead and Operational						
Noncertified Salaries (120)	\$2,448,164	\$2,568,140	\$2,518,139	\$2,510,226	1%	0%
Light and Power - Other than Heating and Cooling (625)	\$614,850	\$756,430	\$817,650	\$918,589	11%	12%
Food Purchases (614)	\$573,388	\$567,645	\$592,424	\$572,140	0%	-3%
Vehicles (731)	\$0	\$475,753	\$383,150	\$390,273	N/A	2%
Gasoline and Lubricants (613)	\$286,849	\$345,910	\$353,811	\$350,007	5%	-1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$133,799	\$150,407	\$145,003	\$238,178	16%	64%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$166,412	\$209,549	\$231,689	\$234,957	9%	1%

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Kankakee Valley School Corp (3785)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Group Health Insurance (222)	\$253,906	\$264,501	\$258,505	\$227,668	-3%	-12%
Social Security-Noncertified Employee Retirement (211)	\$201,701	\$210,736	\$206,714	\$208,150	1%	1%
Certified Salaries (110)	\$189,508	\$175,868	\$173,261	\$195,486	1%	13%
Workers Compensation Insurance (225)	\$55,368	\$56,495	\$150,183	\$174,034	33%	16%
Overtime Salaries (140)	\$68,482	\$70,854	\$126,058	\$149,962	22%	19%
Pre-2008 object code - temporary salaries (header) (130)	\$161,921	\$190,035	\$153,166	\$149,671	-2%	-2%
Heating and Cooling for Buildings - Gas (622)	\$115,198	\$80,748	\$87,043	\$125,759	2%	44%
Operational Supplies (611)	\$179,115	\$217,551	\$127,487	\$122,595	-9%	-4%
Utility Services Water and Sewage (411)	\$87,177	\$87,254	\$89,636	\$102,103	4%	14%
Other Employee Benefits (241 to 290)	\$92,469	\$84,487	\$76,426	\$75,542	-5%	-1%
Equipment (730)	\$22,010	\$32,813	\$19,739	\$56,449	27%	186%
Telephone (531)	\$33,799	\$32,649	\$30,415	\$30,756	-2%	1%
Utility Services Removal of Refuse and Garbage (412)	\$19,206	\$24,409	\$26,067	\$23,944	6%	-8%
Other Public or Private Utility Services (419)	\$16,888	\$23,055	\$20,504	\$20,627	5%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,633	\$10,017	\$11,230	\$20,327	24%	81%
Group Life Insurance (221)	\$12,670	\$15,769	\$18,670	\$20,011	12%	7%
Purchased Professional and Technical Board of Education Services (318)	\$10,128	\$14,776	\$15,794	\$18,885	17%	20%
Social Security-Certified Employee Retirement (212)	\$13,974	\$12,733	\$13,109	\$14,683	1%	12%
Board Members Compensation (115)	\$14,200	\$14,000	\$14,000	\$13,917	-1%	-1%
Printing and Binding (550)	\$2,400	\$2,400	\$4,350	\$12,488	51%	187%
Travel (580)	\$13,557	\$12,693	\$15,200	\$11,904	-3%	-22%
Tires and Repairs (612)	\$15,880	\$11,524	\$10,421	\$10,957	-9%	5%
Dues and Fees (810)	\$7,248	\$7,058	\$3,895	\$10,067	9%	158%
Miscellaneous Objects (876 to 899)	\$12,511	\$6,844	\$5,305	\$7,817	-11%	47%
Purchased Professional and Technical Staff Services (314)	\$7,882	\$6,291	\$6,262	\$6,262	-6%	0%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$21,789	\$11,634	\$6,563	\$5,901	-28%	-10%
Purchased Professional and Technical Data Processing Services (316)	\$6,350	\$8,100	\$2,907	\$5,339	-4%	84%
Purchased Property Services; Rentals (440)	\$5,188	\$4,655	\$4,625	\$4,425	-4%	-4%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,339	\$4,238	\$4,339	\$4,330	0%	0%
Advertising (540)	\$14,565	\$1,850	\$2,676	\$3,516	-30%	31%
Purchased Services; Student Transportation Services (510)	\$4,393	\$4,329	\$2,525	\$2,986	-9%	18%
Postage and Postage Machine Rental (532)	\$4,805	\$4,458	\$6,570	\$2,769	-13%	-58%
Official Bond Premiums (525)	\$2,707	\$2,701	\$2,366	\$2,466	-2%	4%
Other purchased property services (490 to 499)	\$1,095	\$2,761	\$2,490	\$1,864	14%	-25%
Other Purchased Professional and Technical Services (319)	\$47,026	\$11,312	\$2,330	\$923	-63%	-60%
Unemployment compensation (230)	\$5,570	\$4,684	\$0	\$68	-67%	N/A

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Bank Service Charges (871)	\$0	\$0	\$50	\$26	N/A	-48%
Other Technology Hardware (746)	\$423,251	\$62,928	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$317,583	\$37,140	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$30,368	\$9,380	\$0	\$0	-100%	N/A
Connectivity (744)	\$511,355	\$83,025	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$7,239,675	\$6,992,589	\$6,742,746	\$7,059,050	-1%	5%
Nonoperational						
Redemption of Principal (831)	\$1,701,275	\$2,360,000	\$3,170,000	\$3,410,000	19%	8%
Interest on Bonds or Notes (832)	\$2,958,333	\$2,886,167	\$2,186,575	\$2,116,350	-8%	-3%
Other Purchased Professional and Technical Services (319)	\$52,151	\$49,677	\$73,138	\$643,703	87%	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$700,058	\$1,532,173	\$774,284	\$526,616	-7%	-32%
Equipment (730)	\$343,506	\$508,244	\$356,191	\$483,452	9%	36%
Noncertified Salaries (120)	\$165,024	\$160,839	\$161,479	\$137,945	-4%	-15%
Certified Salaries (110)	\$109,316	\$98,235	\$95,912	\$126,851	4%	32%
Purchased Property Services; Rentals (440)	\$105,737	\$110,729	\$102,332	\$96,083	-2%	-6%
Social Security-Noncertified Employee Retirement (211)	\$12,634	\$12,239	\$12,307	\$10,613	-4%	-14%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,580	\$5,555	\$5,650	\$9,720	10%	72%
Social Security-Certified Employee Retirement (212)	\$8,348	\$7,574	\$7,375	\$9,644	4%	31%
Operational Supplies (611)	\$3,583	\$2,751	\$4,102	\$1,164	-25%	-72%
Bank Service Charges (871)	\$1,000	\$0	\$1,000	\$1,000	0%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,391	\$1,382	\$1,273	\$896	-10%	-30%
Miscellaneous Objects (876 to 899)	\$500	\$500	\$500	\$500	0%	0%
Other Employee Benefits (241 to 290)	\$654	\$559	\$762	\$395	-12%	-48%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$625	\$900	\$0	N/A	-100%
Nonoperational Total	\$6,170,090	\$7,737,250	\$6,953,781	\$7,574,932	5%	9%
Grand Total	\$31,686,327	\$34,491,221	\$32,699,975	\$33,985,177	2%	4%